

WASHOE COUNTY

"Dedicated To Excellence in Public Service"

www.co.washoe.nv.us

STAFF REPORT BOARD MEETING DATE: October 28, 2014

CM/ACM	
Finance	LC
DA	
Risk Mgt	
HR	
Other	

DATE:

October 8, 2014

TO:

Washoe County Board of County Commissioners

FROM:

Ivy Diezel, Department Systems Support Analyst

(775) 328-2273, idiezel@washoecounty.us

THROUGH: Joshua G. Wilson, Washoe County Assessor

SUBJECT: Approve roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$43,904.92]. (Parcels are in various Commission Districts)

SUMMARY

Roll change requests for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll as outlined in Exhibit A. County Priority/Goal supported by this item: Government Efficiency and Fiscal Stability.

Strategic Objective supported by this item: This promotes transparency in government and financial accountability.

PREVIOUS ACTION

The Washoe County Board of County Commissioner has approved many such roll change requests correcting errors appearing on the tax roll.

BACKGROUND

Pursuant to Nevada Revised Statutes (NRS) 361 the Office of the Washoe County Assessor is required to discover, list and value all real and personal property in Washoe County as of July 1. NRS 361 also allows for various methods of providing relief to the taxpayer when incorrect assessments are discovered.

The Washoe County Board of County Commissioners is authorized by statute to make corrections to the secured assessment rolls as a result of a factual error under NRS 361.768 or as a result of a mathematical, clerical, or typographical error under NRS 361.765 for up to three fiscal years. It has been determined that such error or errors have occurred on the tax roll for the parcels listed in the attached exhibits.

The Assessor has found that the correct, and most expedient, administrative remedy for these types of errors on the parcels listed in the attached exhibits is to submit a request to the Washoe County Board of County Commissioners under NRS 361.768 and NRS 361.765.

FISCAL IMPACT

The decrease in property tax revenue attributable to the decreases in value as listed in the attached Exhibit(s) is \$43,904.92].

RECOMMENDATION

It is recommended that the Board of County Commissioners, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$43,904.92].

POSSIBLE MOTION

Should the Washoe County Board of County Commissioners agree with staff's recommendation, a possible motion would be:

"Move that, pursuant to NRS 361.768 and NRS 361.765, approve the roll change requests, pursuant to NRS 361.768 and NRS 361.765, for errors discovered for the 2012/2013, 2013/2014, 2014/2015 secured tax roll and authorize Chairman to execute the changes described in Exhibit A and direct the Washoe County Treasurer to correct the error(s). [cumulative amount of decrease \$43,904.92]."



ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -16,445.40 Page 1 of 4

Department Systems Support Analyst	Reviewed by: Ivy will correct the error.	Principal Account Clerk Explanation: Overassessment due to cierical error. Due to an encoding error the this parcel Principal Account Clerk Explanation: Overassessment due to cierical error. Due to an encoding error the this parcel	Prepared by: Minnle Submitted under NRS 361.765	1237F14 010-211- WELSH, GREGG 1130 CALIFORNIA 1 29 AVE	Department Systems Support Analyst	Reviewed by: Ivy the correct the error. Diezel	Principal Account Clerk Explanation: Overassessment due to clerical error. This parcel was incorrectly encoded as 100%, complete the actual %, complete was 65%. Approval of this roll change request wi	Prepared by: Minnle Submitted under NRS 361.765	1235F14 011-232- 701 SOUTH VIRGINIA 716 S VIRGINIA ST 3 22 LLC	Department Systems Support Analyst	Reviewed by: Ivy the correct the error. Diezel	Principal Account Clerk Explanation: Overassessment due to clerical error. This parcel was incorrectly encoded as Principal Account Clerk Explanation: Overassessment due to clerical error. This parcel was incorrectly encoded as	le Submitted under NRS 36	1236F14 141-194 - NORDYKE, DANIEL J 2875 SHOW 2 03 JUMPER LN	Senior Appraiser In service. Using August 8, 2014 as the demolition date, the proposed value represents the prorated improvement value for the portion of the 2014 roll year the buildings existed.	ď	Gonzales Explanation: Overassessment due to factual error - existence. A demolition permit was is Appraiser for the structures on this parcel and the work was complete on August 8,2014. A field	Prepared by: Michael Submitted under NRS 361.768	1243F14 043-282- TD SOUTH VIRGINIA 7175 S VIRGINIA 2 06 ST PROPERTIES LLC ST	RCR # PARCEL ID NAME SITUS ADDRESS DISTRICT DI
	and the reference	g error the this parcel		1005 -235.56			orrectly encoded as		1025 -968.34 Land		•	orrectly encoded as I change request will		1005 -1705.00 Land	value represents the buildings existed.	ollshed. The contractor ollshed and will remain	<u>S</u>		1005 -13311.74 Land	TAX TAX \$ DISTRICT CHANGE
Total	Exemption (minus)	Personal Property	Improvements	5.56 Land	Total	Exemption (minus)	Personal Property	Improvements	4 Land	Total	Exemption (minus)	Personal Property	Improvements	D Land	Total	Exemption (minus)	sued Personal Property	Improvements	1 Land	grave mater. The data was represented in the state of a construction of the state o
248,369		0	116,369	132,000	270,452		0	230,842	39,610	262,829		0	224,269	38,560	3,645,300		0	1,163,298	2,482,002	Taxable Asse
86,929	(0)	0	40,729	46,200	94,658	(0)	0	80,795	13,864	91,990	(0)	0	78,494	13,496	3,645,300 1,275,855 2,606,300	(0)	0	407,154	868,701	Assessed
208,662		0	76,662	132,000	194,869		0	155,259	39,610	129,751		0	91,191	38,560	2,606,300		0	124,298	868,701 2,482,002	
73,032	(0)	0	26,832	46,200	68,205	(0)	0	54,341	13,864	45,413	(0)	0	31,917	13,496	912,206	(0)	0	43,505	868,701	Assessed

ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2014/2015

Proposed tax change for 2014/2015 : -16,445.40 Page 2 of 4

Support Analyst	Department Systems	Reviewed by: Ivy Diezel	Prepared by: Minnie Lunsford Dringland Account Clark	1234F14 023-490-24		Support Analyst	Reviewed by: Ivy Diezel	Prepared by: Lora Zimmer Office Assistant	1244F14 003-082-48		Department Systems Support Analyst	Reviewed by: Ivy Diezel	Prepared by: Lora Zimmer	1232F14 130-180-15	:	Department Systems Support Analyst	Reviewed by: Ivy Diezel	Prepared by: Lora Zimmer Office Assistant	1231F14 028-276-10	
request will collect the citol.	regulast will correct the error	Explanation: Overassessment due to clerical error. Due to an encoding error the this	Submitted under NRS 361.765	RELMS, ROBERT L 4150 PLUMAS ST & PAULINE F		appear on the Assessor's records for 2014/2	Explanation: Overassessment due to clerical Surviving Spouse exemption pursuant to NR		MINABERRY, JEAN 4675 WALDREN & JESSIE M DR	request will correct this error.	this exemption does not appear on the Assessor's records. Approval of this roll change	Explanation: Overassessment due to clerical error. Property owner qualifies for veteran	Prepared by: Lora Zimmer Submitted under NRS 361.765	PELTIER, JOHN 120 COUNTRY CLUB DR		Assessor's records for 2014/2015. Approval of this roll change request will correct this	Explanation: Overassessment due to clerical error to	r Submitted under NRS 361.765	CAROLLA, JOE J & 660 TASKER WAY SHARON L	SITUS ADDRESS
	13 listal year. Approval of this roll change	l error. Due to an encoding error the this parcel	Absorbed in prior abatement.	1 1005 -1.3		appear on the Assessor's records for 2014/2015. Approval of this roll change request will	Explanation: Overassessment due to clerical error. This property owner qualifies for the Surviving Spouse exemption pursuant to NRS 361.080: however the exemption does not		3 1005 -45.7		this exemption does not appear on the Assessor's records. Approval of this roll change	l error. Property owner qualifies for veteran		1 5200 -86.1		of this roll change request will correct this error.	Explanation: Overassessment due to clerical error. Property owner qualifies for Veteran exemption: however due to a clerical error t ble exemption does not appoint on the		4 2005 -91.5	COMMISSION TAX TAX \$ DISTRICT DISTRICT CHANGE
Total	Exemption (minus)	Personal Property	Improvements	-1.34 Land	Total	Exemption (minus)	Personal Property	Improvements	-45.79 Land	Total	Exemption (minus)	Personal Property	Improvements	-86.13 Land	Total	Exemption (minus)	Personal Property	Improvements	-91.50 Land	
869,595		0	782,925	86,670	64,953	The state of the s	0	34,363	30,590	130,967		0	102,667	28,300	48,127		0	29,727	18,400	CUR Taxable
304,358 236,812	(0)	0	274,024 150,142	30,335	22,734	(0)	0	12,027	10,707	45,838	. (0)	0	35,933	9,905	15,594	(1,250)	0	10,404	6,440	CURRENT PROPOSED Taxable Assessed Taxable Assessed
236,812		0	150,142	86,670	64,953	and the state of t	0	34,363	10,707 30,590	45,838 130,967		0	102,667	28,300	48,127		0	29,727	18,400	PROP Taxable ,
82,885	(O)	0	52,550	30,335	21,484	(1,250)	0	12,027	10,707	43,338	(2,500)	0	35,933	9,905	13,094	(3,750)	0	10,404	6,440	PROPOSED able Assessed



ROLL CHANGE REQUESTS SECURED ROLL

TAX YEAR 2013/2014

Proposed tax change for 2013/2014: -26,366.22

Page 3 of 4

Theresa Wilkins Chief Deputy Assessor	Systems Support Analyst Reviewed by:	Prepared by: Ivy Diezel	1225F13 086- 350-50	Senior Appraiser	Reviewed by: Rigo Lopez	Appraiser	Prepared by:	1241F13 040- 411-04	Senior Appraiser	Reviewed by: Cori	Appraiser	Prepared by: Mike	1238F13 007- 303-46		Lopez Senior Appraiser	Appraiser Reviewed by: Place	Prepared by:	1242F13 122- 100-23	RCR # ID	PARCEL
resulting in a \$364.65 refund in error. Approv Treasurer's Office to correct the 2013/2014 ta the 2014/2015 partial abatement and tax bill.	Explanation: Incorrect Ab this parcel was correct, h correction file was sent to	Submitted under NRS 361.765	ROUGEAU, THOMAS A & TAMI R.	improvement value for th	2014 confirmed that the	Explanation: Overassessr	Submitted under NRS 361.768	ANDREW FURER & EARLENE DOUGLAS COMMUNITY PROP TRUST	proposed value represents this correction.	subject property revealed	Explanation: Overassessr	Submitted under NRS 361.768	MACHABEE 1995 FAMILY LTD PTSP	represents the prorated in building existed.	26, 2013 confirmed that date of the demolition as	Explanation: Overassessr for the structure which w	Submitted under NRS 361.768	NEVADA PACIFIC DEVEL	NAME	
resulting in a \$364.65 refund in error. Approval of this roll change request will authorize the Treasurer's Office to correct the 2013/2014 tax bill and make any corresponding correction the 2014/2015 partial abatement and tax bill.	Explanation: Incorrect Abatement due to clerical error. The initial 2013/2014 tax billing for this parcel was correct, however, due to an incorrect computer system conversion record a correction file was sent to the Treasurer and the tax bill was subsequently adjusted downward	1.765	10170 CALLE MARIA CT	improvement value for the portion of the 2013/2014 roll year the building existed.	2014 confirmed that the building had been removed. Using March 25, 2014 as the actual date	Explanation: Overassessment due to factual error - existence. A demolition permit was issue for the structure which was demolished on March 25, 2014. A field inspection on Time 10	1.768	2120 GREEN TREE LN 「	s this correction.	root building built in 1954 and substantially remodeled in 2010. A physical inspection of the subject property revealed that the heating type utilized for costing purposes is incorrect. The	Explanation: Overassessment due to factual error. The subject property is a 26,106 square	1.768	475 VALLEY RD	represents the prorated improvement value for the portion of the 2013/2014 roll year the building existed.	26, 2013 confirmed that the building had been removed. Using October 15, 2013 as the actual date of the demolition as confirmed by the owners representative, the proposed value	Explanation: Overassessment due to factual error - existence. A demolition permit was issued for the structure which was demolished on October 15, 2013. A field inspection on November	1.768	593 LAKESHORE BLVD	K	'n
this roll change re and make any co	ror. The initial 20: ct computer syste x bill was subsequ		Сл	.4 roll year the bul	d. Using March 25	existence. A dem		N		lized for costing pu	The subject prope		ω	portion of the 20:	noved. Using Octob representative, th	existence. A dem 15, 2013. A field		L	DISTRICT	COMMISSION
quest will authori rresponding corre	13/2014 tax billin m conversion reconnection adjusted do	INC	4040	liding existed.	, 2014 as the act	olition permit was		4005		ysical inspection of	rty is a 26,106 sc		1025	13/2014 roll year	per 15, 2013 as the proposed value	olltion permit was		5200 -2	DISTRICT CH	TAX]
ze the ction to	g for ord a wnward	INCREASE	364.65	red	ual date	s issued		-583.41		ct. The	luare		-1093.30 Land	the	ne actual	s issued /ember		25054.16	CHANGE	TAX \$
Total	Personal Property Exemption (minus)	Improvements	65 Land	Total	Exemption (minus)	Personal Property	Improvements	11 Land	Total	Exemption (minus)	Personal Property	Improvements	Land	Total	Exemption (minus)	Personal Property	Improvements	Land	normalingunden den nobelen on des names destanten in mentaling for destanten denounce	
261,355	0	209,325	52,030	539,758	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	189,758	350,000	2,656,758		0	2,377,541	279,217	12,992,692		0	2,911,522	10,081,170	Taxable	CURRENT
91,475	(0)	73,264	18,211	188,915	(0)	0	66,415	122,500	929,865	(0)	0	832,139	97,726	4,547,443	(0)	0	1,019,033	3,528,410	Assessed	ENT
261,355	. 0	209,325		488,322		0	138,322	350,000	2,528,189		0	2,248,972	279,217	12,992,692 4,547,443 10,911,661 3,819,082		0	830,491	10,081,170 3,528,410 10,081,170 3,528,410	Taxable	PROPOSED
91,475	(0)	73,264	18,211	170,913	(0)	0	48,413	122,500	884,867	(0)	0	787,141	97,726	3,819,082	(0)	0	290,672	3,528,410	Assessed	OSED

ROLL CHANGE REQUESTS SECURED ROLL TAX YEAR 2012/2013

Proposed tax change for 2012/2013: -1,093.30 Page 4 of 4

Senior Appraiser Reviewed by: Cori Burke Churchfield Appraiser Prepared by: Mike 1238F12 007-303-46 MACHABEE 1995 PARCEL ID NAME Explanation: Overassessment due to factual error. The subject property is a 26,106 square foot building built in 1954 and substantially remodeled in 2010. A physical inspection of the subject property revealed that the heating type utilized for costing purposes is incorrect. The proposed value represents this correction. Submitted under NRS 361.768 FAMILY LTD PTSP **475 VALLEY RD** SITUS ADDRESS COMMISSION DISTRICT ω TAX DISTRICT 1025 CHANGE TAX \$ -1093.30 Land Total Exemption (minus) Personal Property Improvements 2,635,354 2,356,137 Taxable Assessed 279,217 CURRENT 922,374 2,505,566 824,648 97,726 9 2,226,349 Taxable Assessed 279,217 PROPOSED 876,949 779,223 97,726 9

THE BOARD OF COUNTY COMMISSIONERS OF WASHOE COUNTY, having examined the errors reported by the Assessor as set forth above in Exhibit A, and based upon the evidence presented, finds that the errors reported are FACTUAL and/or CLERICAL set within the meaning of 361.768 and 361.765.

THEREFORE, IT IS HEREBY ORDERED that the County Assessor and County Treasurer is directed to correct the errors to reflect the appraised value of the property as shown on the Roll Change Request Form, and directs the Clerk to serve a copy of this order on the County Treasurer who shall make the necessary refunds of adjustment to the tax bill and correct the secured tax roll excepting, if any, the following Roll Change Request Numbers:

The state of the s	*·
	THE FORMAL SPACE SPACES AND A 12-S AMORPH OF SPACE FAMILY AND SPACE FAMILY
Dated this day of, 2014	
County Clerk	Chairman, Board of County Commissioners

 $\overline{}$